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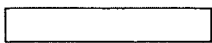
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December 11, 2003



RICHARD W. HANES

 P.C.
Attorneys at Law

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Technology Center 2600

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

719-260-7900

**RE: U.S. Patent Application; *Method and Apparatus for a Hearing Aid Coupling System*;
Serial No. 821097; Filed 03/29/01**

*08/821,097
09*

Dear Commissioner for Patents:

Enclosed please find a Power of Attorney for the above-referenced patent application. Should you have any questions, please contact our office at your earliest convenience.

Kindest Regards,

HANES & SCHUTZ, P.C.

Vickie L. Hensley

Vickie L. Hensley, Legal Assistant to
Richard W. Hanes

/vlh
Enclosures